

**AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph(s) for the abstract now appearing in the currently filed specification:

-- A soft magnetic material includes: a plurality of composite magnetic particles formed from a metal magnetic particle and an insulative coating surrounding a surface of the metal magnetic particle and containing metallic salt phosphate and/or oxide; and a lubricant formed as fine particles added at a proportion of at least 0.001 percent by mass and no more than 0.1 percent by mass relative to the plurality of composite magnetic particles. With this structure, superior lubrication is provided during compacting and desired magnetic characteristics can be obtained after compacting. --

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